

STATE OF NEW YORK

2133

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sens. RAMOS, ADDABBO, ASHBY, COMRIE, COONEY, FERNANDEZ, GALLIVAN, MARTINEZ, ORTT, PARKER, RIVERA, SEPULVEDA, STEC, WEBER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to excise taxes on premium cigars; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 470 of the tax law is amended by adding a new
2 subdivision 22 to read as follows:

3 22. "Premium cigar." A cigar that:
4 (a) is wrapped in whole leaf tobacco; and
5 (b) contains a one hundred percent leaf tobacco binder; and
6 (c) is made by manually combining the wrapper, filler, and binder; and
7 (d) has no filter, tip, or non-tobacco mouthpiece and is capped by
8 hand; and
9 (e) weighs more than six pounds per one thousand units.

10 § 2. Paragraph (a) of subdivision 1 of section 471-b of the tax law,
11 as amended by section 18 of part D of chapter 134 of the laws of 2010,
12 is amended to read as follows:

13 (a) Such tax on tobacco products other than premium cigars, snuff and
14 little cigars shall be at the rate of seventy-five percent of the whole-
15 sale price, and is intended to be imposed only once upon the sale of any
16 tobacco products other than premium cigars, snuff and little cigars.

17 § 3. Subdivision 1 of section 471-b of the tax law is amended by
18 adding a new paragraph (d) to read as follows:

19 (d) Such tax on premium cigars shall be at the rate of seventy-five
20 percent of the wholesale price or fifty cents, whichever is less, and is
21 intended to be imposed only once upon the sale of any premium cigars.

22 § 4. This act shall take effect immediately and shall expire and be
23 deemed repealed 3 years after such date.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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